

LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

NOTIFICATION.

No. LAW 237 LOR 1972, Bangalore, dated 28th March 1973.

The Governor of Mysore is pleased to order that the Coking Coal Mines (Statement of Accounts) Rules, 1972 which has been published as G. S. R. 492 (E) in the *Gazette of India*, Extraordinary Part-II, Section 3, sub-section (1), dated the 19th December 1972 be republished in the *Mysore Gazette* for general information.

H. SUBBA RAO,

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*Under-Secretary to Government,
Department of Law and Parliamentary Affairs.*

GOVERNMENT OF INDIA

MINISTRY OF STEEL AND MINES

(Department of Mines)

NOTIFICATION

New Delhi the 19th December 1972.

G.S.R. 492 (E).—In exercise of the powers conferred by clause (e) of sub-section (2) of section 34 of the Coking Coal Mines (Nationalisation) Act, 1972 (36 of 1972), the Central Government hereby makes the following rules, namely :—

1. Short title and commencement.—These rules may be called the Coking Coal Mines (Statement of Accounts) Rules, 1972.

2. Preparation of statement of accounts.—(1) The statement of accounts and Gazette.

2. Preparation of statements of accounts.—(1) The statement of accounts and the supplementary statement of accounts referred to in Section 22 of the Coking Coal Mines (Nationalisation) Act, 1972 (36 of 1972) shall be prepared by the Bharat Coking Coal Limited, a Government company, in the form set out in the Appendix to these rules.

2. Any supplementary statement of accounts shall be prepared by the said Government company and furnished to the owner of the coking coal mine or the coke oven plant, as the case may be at intervals of one month each.

APPENDIX

Form of Statement of Accounts/Supplementary Statement of Accounts

RECEIPTS AND PAYMENTS ACCOUNT OF THE.....OWNER OF
.....COLLIERY FOR THE PERIOD OF
MANAGEMENT FROM 17-10-71 To 30-4-72.

Payment	On account of transactions prior to 17-10-1971	On account of transactions subsequent to 17-10-1971	Total
1	2	3	4
To Salaries and wages (Gross)	...		
,, Bonus	...		
,, Provident Fund Contribution (Employers' portion)	...		
,, Provident Fund (Employers, portion)	...		
,, Income Tax recovered from Salaries and wages remitted	...		
,, Income Tax paid on colliery income	...		
,, Sales Tax paid	...		
,, Power and fuel	...		
,, Rent	...		
,, Rates and Taxes excluding taxes on income	...		
,, Insurance	...		
,, Repairs to Buildings	...		
,, Repairs to Machinery	...		
,, Rebate Commission paid to middlemen	...		
,, Bank Charges	...		
,, Repairs and maintenance of vehicles	...		
,, Workmen and staff welfare expenses	...		
,, Other Miscellaneous expenses	...		
,, Royalty and cess	...		
,, Contractors payments	...		
,, Payment for others	...		

To Capital expenditure	...
(i) Land	...
(ii) Buildings	...
(iii) Lease holds	...
(iv) Railway Sidings	...
(v) Plant and Machineries	...
(vi) Furniture and Fittings	...
(vii) Development of Projects	...
(viii) Live Stock	...
(ix) Vehicles etc.,	...
To Supplies made against deposits received by the	...
owners prior to 17-10-71	...
,, Expenses of Management after take over.	...
,, Refund of deposits taken prior to 17-10-71	...
,, Refund to Bank of Bills discounted after 17-10-71	...

TOTAL

(If prepayments have been made only net amount may be shown the repayment being carried forward in Bharat Cooking Coal Limited books).

Receipts :

By Opening Balance taken over	...
Cash	...
Bank	...
,, C. M. P. F. Contribution recovered from employees' pay bills	...
By Income Tax recovered from wages and Salaries Bill.	...
,, Sale realisations (including discounted bills received through owners Banking arrangement extended by custodian)	...
,, Coal Board Subsidy	...
,, Proceeds from Sale of Assets	...
Land	...
Buildings	...
Plant and Machinery	...
Furniture and Fixtures	...
Vehicles etc.	...
,, Miscellaneous receipts giving details headwise	...
Sale of scrap etc	...
,, Refund of Sales tax	...
,, Refund of Income tax	...
,, Adjustment of Advances paid prior to take over.	...

1	2	3	4
<i>Capital Accounts</i>			
.....			
.....			
.....			
<i>Revenue Accounts</i>			
.....			
.....			
.....			
By Interest receipts (on loan taken)			
TOTAL			

STATEMENT I.-

List of Outstanding debtor for despatches between 17-10-1971 and 30 9-1972

Serial Number	Name of Party	Bill No.	Quantity of coal	Price	Amount Received if any	Balance Outstan- ding
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STATEMENT II. —

List of Outstanding liability for period 17-10-1971 to 30-4-1972

Serial Number	Name of party	Nature of liability	Amount
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STATEMENT III. —

Payment in respect of pre 17-10-1971 transactions including Security Deposits received prior to 17-10-1971 and adjusted against despatches.

Serial Number	To whom paid	Date	Nature of payment	Account classification	Amount
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STATEMENT.—IV

Receipts in respect of pre 17-10-1971 transactions including Advances received prior to 17-10-1971 and adjusted against material received or service rendered after 17-10-1971

Serial Number	From whom received	Date Nature of receipt	Account classification	Amount
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STATEMENT.—V

Coal Board subsidy outstanding of dues arising between 17-10-1971 and 30-4-1972

Serial Number	Nature of subsidy	Present stage of claim acceptance by Coal Board including Bill Claim/Letter Reference Number	Period to which it pertains	Amount
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STATEMENT.—VI

Store consumption between 17-10-1971 and 30-4-1972
Amounts in Rupees.

STATEMENT.—VII

Capital Addition between 17-10-1971 and 30-4-1972

Serial Number	Nature of item	Account classification	Amount
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STATEMENT.—VIII

Stock as on 30-4-1972

Serial Number	Grade of Coal/Cock	Quantity (tonnes)
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[No. F. 20 (37)/72-CI.]